

**ISSAQUAH SCHOOL DISTRICT NO. 411**  
**King County, Washington**  
**September 1, 1992 Through August 31, 1993**

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**Schedule Of Findings**

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1. Staff Mix Factors Should Be Accurately Reported

Our audit of the Legislative Evaluation and Accountability Program (LEAP) placement for certificated personnel disclosed occurrences of incorrect reporting of academic credits earned and employee's years of experience.

Our sample for testing LEAP placement was composed of twenty certificated personnel. Our test showed that six out of the twenty had errors in either academic credits recorded, verifications of years of experience, or documentation of degrees received, based on the official transcripts located in the personnel files. Two certificated personnel are incorrectly reported as to the staff mix factor placement on the LEAP schedule.

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each individual's educational training and professional experience as of October 1 of each year and assigning to them, on this basis, the appropriate staff mix factor from the LEAP table. Both the table and the guidelines for placement upon the table are set forth in Chapter 392-121 WAC.

WAC 392-121-270 states:

Each certified instructional employee with a degree shall be placed on the state-wide salary allocation schedule on the LEAP Document 1 based on the employee's years of experience, highest degree level, and total eligible credits as defined in this chapter.

The district officials were not aware that academic credits were incorrectly reported.

Due to the exceptions noted, we were unable to determine whether all of the certificated personnel staff mix reported to the Superintendent of Public Instruction were accurate.

We recommend that the school district correct all staff mix data to reflect the correct academic credits and report these corrections to the Superintendent of Public Instruction.